

**Virginia Health Information under contract to Virginia Department of Health**  
Rehabilitation Hospital Detail Report EPICS System

**When classifying the financial items for the facility's financial statements, please default to the Financial Accounting Standards Board (FASB) guidelines. By following the guidelines, the financial statements included as part of the Annual Historical Filing will agree to the audited financial statements provided as supporting documentation.**

*For example, If an item is included in the non-operating gain/loss category in the audited financial statements, then the same item would be included in the non-operating gain/loss category in the Annual Historical Filing. Please contact Sandy Smith at either (804)783-2032 or [sandy@vhi.org](mailto:sandy@vhi.org) if you have any questions.*

### Income Statement

#### 1 Gross inpatient revenue by type of payer:

1a. Medicare	_____
1b. Medicaid	_____
1c. Other Government	_____
1d. Commercial	_____
1e. Other	_____
<hr/>	
<b>1f. Total Gross Inpatient Revenue</b>	<b>_____</b>

**1 Gross inpatient revenue by type of payer:** - Total established full charges for all hospital services provided to inpatients, including charity care, by type of primary payer. Items 1 to 18 are from the hospital's audited income statement or are related to income statement accounts of this hospital only. All figures are to exclude data pertaining to separately licensed or non-hospital activities that are in the same accounting entity with the hospital, such as a hospital-based nursing home (LTCU). The Income Statement Reconciliation Worksheet must be completed to report excluded data.

**1a. Medicare** - The sum of established full charges for all hospital services provided to inpatients for whom Medicare is the primary payer. Include revenue from Medicare managed plans. Include cost report add-ons: GME, IME, DSH, paramedical education, transplant, Medicare bad debts.

**1b. Medicaid** - The sum of established full charges for all hospital services provided to inpatients for whom Medicaid is the primary payer. Include Medicaid revenue from managed Medicaid health plans. This line item does not include any payments received for Medicaid Disproportionate Share Program (DSH). The Medicaid DSH payments belong on line 5e below.

**1c. Other Government** - The sum of established full charges for all hospital services provided to inpatients for whom, CHAMPUS and Tricare, SLH, Veterans Administration, or any other government program other than Medicare or Medicaid is the primary payer.

**1d. Commercial** - The sum of established full charges for all hospital services provided to inpatients for whom a commercial insurance company or self-funded employer is the primary payer.

**1e. Other** - The sum of established full charges for all hospital services provided to inpatients whose primary payer is not listed above. Include Worker's Compensation, Self pay, and Uninsured.

**1f. Total Gross Inpatient Revenue** - The sum of lines 1a through 1e.

#### 2. Gross Outpatient Revenue

2a. Medicare	_____
2b. Medicaid	_____
2c. Other Government	_____
2d. Commercial	_____
2e. Other	_____
<hr/>	
<b>2f. Total Gross Outpatient Revenue</b>	<b>_____</b>

<b>3. Total gross patient service revenue</b>	_____
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**2. Gross Outpatient Revenue** - Total established full charges for all hospital services provided to outpatients, including charity care, by type of primary payer. Itemize according to the categories shown. Refer to the definitions of payer categories for item 2.a above. Total the sum of 2a through 2e in 2f.

**2a. Medicare** - The sum of established full charges for all hospital services provided to outpatients for whom Medicare is the primary payer. Include revenue from Medicare managed plans. Include cost report add-ons: GME, IME, DSH, paramedical education, transplant, Medicare bad debts.

**2b. Medicaid** - The sum of established full charges for all hospital services provided to outpatients for whom Medicaid is the primary payer. Include Medicaid revenue from managed Medicaid health plans.

**2c. Other Government** - The sum of established full charges for all hospital services provided to outpatients for whom, CHAMPUS and Tricare, SLH, Veterans Administration, or any other government program other than Medicare or Medicaid is the primary payer.

**2d. Commercial** - The sum of established full charges for all hospital services provided to outpatients for whom a commercial insurance company or self-funded employer is the primary payer.

**2e. Other** - The sum of established full charges for all hospital services provided to outpatients whose primary payer is not listed above. Include Worker's Compensation, Self pay, and Uninsured.

**2f. Total Gross Outpatient Revenue** - The sum of lines 2a through 2e.

**3. Total gross patient service revenue** - Total established full charges for all inpatient and outpatient hospital services provided to patients. This is the sum of lines 1f and 2f.

**4 Contractual Allowances**

4a. Medicare	_____
4b. Medicaid	_____
4c. Other Government	_____
4d. Commercial	_____
4e. Other	_____
<b>4f. Total contractual allowance</b>	<b>_____</b>
5a Charity care at 100% of the poverty level	_____
5b Charity care at 200% of the poverty level	_____
5c Charity care in excess of 200% of poverty	_____
5d Charity Care for which partial payment is received	_____
5e Payment received for Medicaid Disproportionate Share Program	_____
<b>5f Total Charity Care and Medicaid Disproportionate Share</b>	<b>_____</b>
6 Patient Service Bad Debt Expense	_____
<b>7 Net patient service revenue</b>	<b>_____</b>
<b>8 Other revenue and operating gains</b>	<b>_____</b>

**4 Contractual Allowances** - The difference between a hospital's established charges and the rates paid by third-party payers under contractual agreements. Itemize according to the categories shown.

**4a. Medicare** - The sum of established full charges for all hospital services provided to all patients for whom Medicare is the primary payer. Include revenue from Medicare managed plans. Include cost report add-ons: GME, IME, DSH, paramedical education, transplant, Medicare bad debts.

**4b. Medicaid** - The sum of established full charges for all hospital services provided to all patients for whom Medicaid is the primary payer. Include Medicaid revenue from managed Medicaid health plans.

**4c. Other Government** - The sum of established full charges for all hospital services provided to all patients for whom, CHAMPUS and Tricare, SLH, Veterans Administration, or any other government program other than Medicare or Medicaid is the primary payer.

**4d. Commercial** - The sum of established full charges for all hospital services provided to all patients for whom a commercial insurance company or self-funded employer is the primary payer.

**4e. Other** - The sum of established full charges for all hospital services provided to all patients whose primary payer is not listed above. Include Worker's Compensation, Self pay, and Uninsured. Report administrative and other allowances (but not charity care) in line 4e, Other Contractual Allowances.

**4f. Total contractual allowance** - Sum of lines 4a through 4e.

**5a Charity care at 100% of the poverty level** - In Virginia, charity care is defined as health care services delivered to an uninsured patient who has a family income at or below 100 percent of the federal poverty level and for which it was determined that no payment was expected (i) at the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person, or (ii) at some time following the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person.. Charity care does not include care provided for a fee subsequently deemed uncollectable as bad debt. Per the Audit and Accounting Guide for Health Care Entities, charity care does not include contractual adjustments that result from third-party arrangements, such as Medicare, Medicaid, government funding programs, or other third-party arrangements, because the health care entity has accepted the payment terms for the services provided. Charity care should be recorded at the gross service revenue (full established billing rates).

**5b Charity care at 200% of the poverty level** - In Virginia, charity care is defined as health care services delivered to an uninsured patient who has a family income at or below 100 percent of the federal poverty level and for which it was determined that no payment was expected (i) at the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person, or (ii) at some time following the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person.. Charity care does not include care provided for a fee subsequently deemed uncollectable as bad debt. Partial payment may have been received by the facility and then deemed uncollectible at a later date. Per the Audit and Accounting Guide for Health Care Entities, charity care does not include contractual adjustments that result from third-party arrangements, such as Medicare, Medicaid, government funding programs, or other third-party arrangements, because the health care entity has accepted the payment terms for the services provided. Charity care should be recorded at the gross service revenue (full established billing rates).

**5c Charity care in excess of 200% of poverty** - In Virginia, charity care is defined as health care services delivered to an uninsured patient who has a family income at or below 100 percent of the federal poverty level and for which it was determined that no payment was expected (i) at the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person, or (ii) at some time following the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person.. Charity care does not include care provided for a fee subsequently deemed uncollectable as bad debt. Partial payment may have been received by the facility and then deemed uncollectible at a later date. Per the Audit and Accounting Guide for Health Care Entities, charity care does not include contractual adjustments that result from third-party arrangements, such as Medicare, Medicaid, government funding programs, or other third-party arrangements, because the health care entity has accepted the payment terms for the services provided. Charity care should be recorded at the gross service revenue (full established billing rates).

**5d Charity Care for which partial payment is received** - In Virginia, charity care is defined as health care services delivered to an uninsured patient who has a family income at or below 100 percent of the federal poverty level and for which it was determined that no payment was expected (i) at the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person, or (ii) at some time following the time the service was provided because the patient met the facility's criteria for the provision of care without charge due to the patient's status as an indigent person.. Charity care does not include care provided for a fee subsequently deemed uncollectable as bad debt. Partial payment may have been received by the facility and then deemed uncollectible at a later

date. Per the Audit and Accounting Guide for Health Care Entities, charity care does not include contractual adjustments that result from third-party arrangements, such as Medicare, Medicaid, government funding programs, or other third-party arrangements, because the health care entity has accepted the payment terms for the services provided. Charity care should be recorded at the gross service revenue (full established billing rates).

**5e Payment received for Medicaid Disproportionate Share Program** - Use this field to enter the amount received from the Commonwealth of Virginia's Department of Medical Assistance Services for the Medicaid Disproportionate Share Program. This amount should be entered as a negative number. Do not include payments received for GME, IME, or Medicare DSH.

**5f Total Charity Care and Medicaid Disproportionate Share** - The total of lines 5a through 5e

**6 Patient Service Bad Debt Expense** - Bad debt expense is the revenue amounts deemed uncollectable as determined after collection efforts based upon sound credit and collection policies.

**7 Net patient service revenue** - Net patient service revenue is total gross patient service revenue (line 3), minus total contractual allowances (line 4f), minus total charity care and Medicaid Disproportional Share (line 5f) minus Patient Service Bad Debt Expense (line 6).

**8 Other revenue and operating gains** - Revenue or gains from the hospital's ongoing or central operations other than patient care. These may include such activities as educational or research programs, sales of goods and services to other than patients, and sales of personal convenience items and services to patients. Operating gains may be difficult to distinguish from non-operating gains (see line 15 below). Per the AICPA audit guide, other revenue, gains, or losses are derived from services other than providing health care services to patients. These other revenues include, but are not limited to, interest and dividends from funds, fees from educational programs, rental of health care facility space, sales of medical equipment, proceeds from the sales from cafeteria meals, proceeds from the sales at a gift shop, etc.

**9. Labor expenses:**

9a. Salaries	_____
9b. Benefits	_____
9c. Contract	_____
9d. Home office	_____
9e. Other labor expenses	_____
<b>9f. Total labor expenses</b>	_____

**9. Labor expenses:** - All expenses related to employment of personnel by the hospital.

**9a. Salaries** - Total monetary compensation paid by the hospital (accrual basis) to employees of the hospital, including holiday pay, vacation pay, sick pay, and bonuses. This is to be based on the Internal Revenue Service salary definition.

**9b. Benefits** - Any employment benefits that are considered expenses by the hospital, such as, but not limited to, health insurance, retirement plans, day care reimbursement, and Workers' Compensation. Include payroll taxes here.

**9c. Contract** - The labor portions of any contractual obligations that are incurred in providing hospital services. These include, but are not limited to, the contracted labor expenses for agency nursing, dietary, pharmacy, radiology, and housekeeping services.

**9d. Home office** - A portion of home office labor expense allocated to the hospital. This includes the salaries, benefits, contracted labor expenses, and professional fees of the home office.

**9e. Other labor expenses** - All other labor expenses not reported in lines 9a through 9d.

**9f. Total labor expenses** - The sum of lines 9a through 9e.

**10 Non-labor expenses**

10a. Contract	_____
10b. Home office	_____
10c. Drug	_____
10d. Physician fees	_____

10e. Other non-labor expenses	_____
<b>10f. Total non-labor expenses</b>	<b>_____</b>

**10 Non-labor expenses** - Any expenses that are not related to labor. Exclude capital and capital-related expenses.

**10a. Contract** - The non-labor portion of any contractual obligation that is incurred in providing hospital services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and housekeeping services, etc. Pharmacy contract drug expenses should be reported in line 10c.

**10b. Home office** - A portion of home office non-labor expense allocated to the hospital. Include operating leases with the home office here.

**10c. Drug** - Billable and non-billable drug expenses incurred. Include IV solutions.

**10d. Physician fees** - Expenses incurred by the hospital to pay physicians.

**10e. Other non-labor expenses** - All other non-labor expenses incurred, such as for supplies, linens, food, and utilities. This line also includes outside legal and accounting expenses, malpractice insurance, director and officer insurance, and maintenance service expenses such as for elevator maintenance. Include amortization expenses that are not defined as capital costs by Medicare.

**10f. Total non-labor expenses** - The sum of lines 10a through 10e.

**11. Capital expenses:**

11a. Depreciation (straight-line)	_____
11b. Amortization	_____
11c. Interest	_____
11d. Insurance	_____
11e. Other capital expenses (excl. capital-related taxes)	_____
<b>11f. Total capital expenses</b>	<b>_____</b>

**11. Capital expenses:** - Capital expenses are those defined by Medicare as capital expenses. This includes depreciation and interest for capital assets reported as used for patient care, plus Medicare inpatient costs for other capital-related expenses. Medicare inpatient costs for other capital-related expenses include leases, rentals (including license and royalty fees for the use of depreciable assets), insurance expense on depreciable assets, related-organization capital-related costs for assets that are not maintained on the hospital's premises, and taxes on land or depreciable assets used for patient care. Depreciation expenses should be calculated on a straight-line basis, using Medicare useful lives. Include the allocated portion of home office capital expenses here. This capital expense amount is not necessarily the same as the Medicare-allowable cost figure.

**11a. Depreciation (straight-line)** - Report depreciation charges on capital assets used for patient care, using the straight-line method and Medicare useful lives.

**11b. Amortization** - Report amortization charges related to capital assets, such as amortization of deferred financing costs and amortization of leases.

**11c. Interest** - Interest related to capital expenses.

**11d. Insurance** - Capital-related insurance expense.

**11e. Other capital expenses (excl. capital-related taxes)** - All other capital-related expenses, except capital-related taxes.

**11f. Total capital expenses** - The sum of 11a through 11e.

**12 Taxes:**

12a. State income	_____
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12b. Federal income	_____
12c. Real estate	_____
12d. Business property	_____
12e. Business license	_____
12f. Imputed state income	_____
12g. Imputed federal income	_____
--. Other taxes (Enter the type of other tax you are reporting)	_____
12h. Other taxes (Enter the other tax amount)	_____
<hr/>	
<b>12i. Total taxes</b>	_____
<hr/>	
<b>13. Total operating expense</b>	_____
<hr/>	
<b>14. Operating income (loss)</b>	_____
<hr/>	
15. Net non-operating gains (losses)	_____
16. Net extraordinary gains (losses)	_____
17. Cumulative effect of accounting changes	_____
<hr/>	
<b>18. Revenue &amp; gains in excess of expenses &amp; losses</b>	_____

**12 Taxes:** - Report all taxes reported on the hospital's income statement, including: state income tax, federal income tax, real estate tax, business property tax, and business license fees.

**12a. State income** - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

**12b. Federal income** - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

**12c. Real estate** - Taxes assessed or paid on the value of land, buildings, and things permanently attached to land and buildings.

**12d. Business property** - Taxes assessed or paid on items that are not permanently attached to land or buildings; furniture, fixtures, equipment, vehicles, and the like as defined by local ordinances or specific state statutes.

**12e. Business license** - taxes or fees paid to operate a business or going-concern as defined by local ordinances or state statutes. Report BPOL (business/professional/occupational licenses) here.

**12f. Imputed state income** - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

**12g. Imputed federal income** - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S

corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

**--. Other taxes (Enter the type of other tax you are reporting) -**

**12h. Other taxes (Enter the other tax amount)** - Specify amounts and types of all other taxes in line above, Other Taxes. Include use taxes (i.e., sales taxes paid for purchased materials and supplies used in the normal course of business) in Other Taxes. Do not include payroll taxes; those go in line 9b, Labor Expenses Benefits.

**12i. Total taxes** - The total of lines 12a through 12h.

**13. Total operating expense** - The sum of lines 9f, 10f, 11f, and 12i.

**14. Operating income (loss)** - (Line 7 plus line 8) minus Line 13

**15. Net non-operating gains (losses)** - Non-operating gains and losses result from transactions incidental or peripheral to the hospital's central ongoing operations. They may be difficult to distinguish from Other Revenue and Operating Gains (see line 8 above) and may include such items as gifts received, tax support and subsidies, returns on investment of general funds, and gain or loss on sale of properties, as well as other items. Report net non-operating gains (losses) as shown on the hospital's income statement.

**16. Net extraordinary gains (losses)** - Extraordinary items are transactions and other events that are material, significantly different from the typical or customary business activities, not expected to recur frequently, and not normally considered in evaluating the ordinary operating results of the hospital. Report this item as shown on the hospital's income statement, net of any related tax effects.

**17. Cumulative effect of accounting changes** - Report the cumulative effect of any changes in accounting principles, as shown on the hospital's income statement, net of any related tax effects.

**18. Revenue & gains in excess of expenses & losses** - The sum of lines 14 through line 17.

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**Items for information only - also included in items above**

19. Cash donations for medically indigent	_____
20. Unreimbursed medical education expenses	_____
21 Capital-related taxes not related to patient care	_____
Hospital Entered Medicaid Shortfall	_____

**Items for information only - also included in items above -**

**19. Cash donations for medically indigent** - Cash donations made to unrelated organizations to provide services to the medically indigent for which payment is not received.

**20. Unreimbursed medical education expenses** - Expenses incurred for un-reimbursed medical education.

**21 Capital-related taxes not related to patient care** - This is an information line only, as these taxes should be included above in item 12, Taxes. Report the taxes on land or depreciable assets not used for patient care, such as property being held for sale or future development. The assets to which these taxes relate should generally be those assets not included in the determination of Medicare-allowable capital costs.

**Hospital Entered Medicaid Shortfall** - Hospital Entered Medicaid Shortfall

## Balance Sheet

**1 Current assets:**

1a. Cash and cash equivalents	_____
1b. Marketable securities	_____
1c. Accounts receivable (net)	_____
1d. Receivables from related parties (current)	_____
1e. Other current assets	_____
<b>1f. Total current assets</b>	<b>_____</b>
<b>2 Net fixed assets</b>	<b>_____</b>

**1 Current assets:** - Cash and other assets that are expected to be converted into cash, sold, or consumed within one year.

**1a. Cash and cash equivalents** - Report cash and cash equivalents, including unrestricted short-term investments, short-term marketable securities, short-term accounts for funded depreciation, and board-designated capital improvement funds.

**1b. Marketable securities** - Report marketable securities that are not considered cash equivalents but are capable of being converted into cash within one year end are not specifically intended to be held for more than one year.

**1c. Accounts receivable (net)** - Report accounts receivable from patients, third-party payers, and others, net of contractual adjustments, discounts, and allowances for uncollectible.

**1d. Receivables from related parties (current)** - Receivables from Related Parties (current portion). Report any amounts due from a related party and expected to be received within one year. A related-party transaction exists when one of the transacting parties has the ability to significantly influence the policies of the other transacting party or when a non-transacting party has the ability to influence the policies of the two transacting parties. A related party may be a parent company, a subsidiary company, another subsidiary of a common parent company, a trust controlled by the reporting entity, or an officer or principal owner of the reporting entity.

**1e. Other current assets** - Report all other current assets not included above, such as investments not considered either cash equivalents or marketable securities but expected to be converted into cash within one year, current portion of long-term receivables, interest receivable, supplies/inventory, prepaid expenses, and deferred income taxes to be recovered within one year.

**1f. Total current assets** - The sum of lines 1a through 1e.

**2 Net fixed assets** - Report the value of property, plant, and equipment, net of accumulated depreciation using the straight-line method. Timing differences due to an alternative depreciation method should be reported in line 3a, Other Assets Non-Current Investments.

**3 Other assets:**

3a. Non-current investments	_____
3b. Intangible assets	_____
3c. Receivables from related parties (non-current)	_____
3d. Other	_____
<hr/>	
<b>3e. Total other assets</b>	_____
<hr/>	
<b>4 Total Assets</b>	_____

**3 Other assets:** - Report assets, other than fixed assets, that are not expected to be converted into cash, sold, or consumed within one year.

**3a. Non-current investments** - Report the value of investments, including property not currently in use for operations, marketable securities, investments in affiliates or non-consolidated subsidiaries, and receivables expected to be held for more than one year. Include accounts for funded depreciation and board-designated capital improvement funds. Include differences between straight-line depreciation and alternative depreciation methods.

**3b. Intangible assets** - Report the value of intangible assets such as deferred organization costs, deferred financing costs, goodwill, franchises, and the like, net of accumulated amortization.

**3c. Receivables from related parties (non-current)** - Report any amounts due from a related party and not expected to be received within one year. Please see definition of a related-party transaction on line 1d above.

**3d. Other** - Report the value of any other assets, not included above, such as pre-paid expenses or deferred costs more than one year in the future.

**3e. Total other assets** - The sum of lines 3a through 3d.

**4 Total Assets** - Total assets as reported on the hospital's balance sheet. The sum of lines 1f, 2, and 3e.

**5 Current liabilities;**

5a. Notes payable	_____
5b. Current portion of long-term debt	_____
5c. Accounts payable	_____
5d. Liabilities to related parties (current)	_____
5e. Other current liabilities	_____
<hr/>	
<b>5f. Total current liabilities</b>	_____

**5 Current liabilities;** - Obligations expected to be paid within one year.

**5a. Notes payable** - Report the principal of notes payable within one year.

**5b. Current portion of long-term debt** - Report those portions of long-term debt principal due to be paid within one year. Include the principal portion of capital lease payments due to be made within one year.

**5c. Accounts payable** - Report trade and other accounts payable.

**5d. Liabilities to related parties (current)** - Liabilities to Related Parties (current portion). Report any amounts due to a related party and expected to be paid within one year. Please see definition of a related-party transaction on line 1d above.

**5e. Other current liabilities** - Report all other current liabilities not included above, such as accrued salaries and wages, accrued interest payable, other accrued expenses, deposits from patients and deferred revenues, estimated refunds to third-party payers, and income taxes payable.

**5f. Total current liabilities** - The sum of lines 5a through 5e.

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**6 Long-term liabilities (less current installments)**

6a. Notes payable	_____
6b. Bonds payable	_____
6c. Mortgages payable	_____
6d. Capital lease obligations	_____
6e. Liabilities to related parties (non-current)	_____
6f. Other long-term liabilities	_____
<hr/>	
<b>6g. Total long-term liabilities</b>	_____
<hr/>	
<b>7 Total Liabilities</b>	_____
<hr/>	
8 Patient funds	_____

**6 Long-term liabilities (less current installments)** - Obligations not expected to be paid within one year.

**6a. Notes payable** - Report the principal of notes payable more than one year in the future.

**6b. Bonds payable** - Report bonds maturing more than one year in the future.

**6c. Mortgages payable** - Report the principal portion of mortgages payable more than one year in the future.

**6d. Capital lease obligations** - Report the principal portion of capital lease obligations payable more than one year in the future.

**6e. Liabilities to related parties (non-current)** - Liabilities to Related Parties (non-current portion). Report any amounts due to a related party and not expected to be paid within one year. Please see definition of a related-party transaction on line 1d above.

**6f. Other long-term liabilities** - Report all other long-term liabilities not included above, such as malpractice settlements, pension obligations, deferred income taxes, or other estimated obligations expected to be paid more than one year in the future.

**6g. Total long-term liabilities** - The sum of lines 6a through 6f.

**7 Total Liabilities** - The sum of lines 5f and 6g.

**8 Patient funds** - This is an information line only, as this item is included in items reported above. Report patients' personal funds being held under an agency arrangement and included in the entity's balance sheet. These are funds being held for the patient's personal expenditures for comfort and convenience items while in the facility. These do not include funds deposited as prepayment or security for payment of future patient service charges.

## Statement of Changes in Net Assets

### 1. Changes in unrestricted net assets:

1a Revenue and gains in excess of expenses and losses	_____
1b Investment income	_____
1c Transfers from unrestricted funds	_____
1d Transfer to unrestricted funds	_____
1e Other	_____
<hr/>	
<b>1f Increase (decrease) in unrestricted net assets</b>	<b>_____</b>

**1. Changes in unrestricted net assets:** - Note: Restricted funds only apply to Not-for-profit facilities and should be reported in section 2 and/or 3.

**1a Revenue and gains in excess of expenses and losses** - Report net income as reported on the income statement for the facility. This should be the same as line 18 on the income statement tab unless the reconciliation worksheet is used.

**1b Investment income** - Investment Income (unrestricted). Report income from unrestricted funds investments.

**1c Transfers from unrestricted funds** - Report the amount of all transfers and capital contributions from unrestricted funds to restricted funds.

**1d Transfer to unrestricted funds** - Report the amount of all transfers and capital contributions from restricted funds to unrestricted funds.

**1e Other** - Other (unrestricted). The net of other changes in unrestricted funds not shown above.

**1f Increase (decrease) in unrestricted net assets** - The net total of 1a through 1e. EPICS will calculate this value. For-profit facilities may skip ahead to 4..

**2. Changes in temporarily restricted net assets:**

2a Contributions, gifts, and bequests	_____
2b Investment income	_____
2c Net assets released from restriction	_____
2d Other	_____
<hr/>	
<b>2e Increase (decrease) in temporarily restricted net assets</b>	<b>_____</b>

**2. Changes in temporarily restricted net assets:** - Restricted funds only apply to Not-for-profit facilities.

**2a Contributions, gifts, and bequests** - Contributions, gifts, and bequests (temporarily restricted). Report the sum of these items.

**2b Investment income** - Investment income (temporarily restricted). Report income from temporarily restricted funds investments.

**2c Net assets released from restriction** - Net assets released from temporary restriction Report the total of the release.

**2d Other** - Other (temporarily restricted). The net of other changes in temporarily restricted funds not shown above.

**2e Increase (decrease) in temporarily restricted net assets** - The net total of 2a through 2d. EPICS will calculate this value.

**3. Changes in permanently restricted net assets:**

3a. Contributions, gifts, and bequests	_____
3b. Investment income	_____
3c. Net assets release from restriction	_____
3d. Other	_____
<hr/>	
<b>3e. Increase (decrease) in permanently restricted net assets</b>	<b>_____</b>
<hr/>	
<b>4. Increase (decrease in net assets)</b>	<b>_____</b>
<hr/>	
5. Net assets, beginning of year	_____
<hr/>	
<b>6. Net assets, end of year</b>	<b>_____</b>

**3. Changes in permanently restricted net assets:** - Restricted funds only apply to Not-for-profit facilities.

**3a. Contributions, gifts, and bequests** - Contributions, gifts, and bequests (permanently restricted). Report the sum of these items.

**3b. Investment income** - Investment income (permanently restricted). Report income from permanently restricted funds investments.

**3c. Net assets release from restriction** - Net assets released from permanently restricted funds. Report the total of the release.

**3d. Other** - Other (permanently restricted). The net of other changes in permanently restricted funds not shown above.

**3e. Increase (decrease) in permanently restricted net assets** - The net total of 3a through 3d. EPICS will calculate this value.

**4. Increase (decrease in net assets)** - Sum of 1f, 2e, and 3e. EPICS will calculate this value.

**5. Net assets, beginning of year** - Net assets, beginning of year. The amount should be equal to the year end balance from the prior year unless prior period adjustments were made during the current year.

**6. Net assets, end of year** - EPICS will calculate this value. Sum of lines 4 and 5.

## Statement of Cash Flows

### 1 Statement of Cash Flows

1a. Net cash provided (used) by operating activities and gains	_____
1b. Net cash provided (used) by investing activities	_____
1c. Net cash provided (used) by financing activities	_____
<hr/>	
<b>1d. Net increase (decrease in cash and cash equivalents)</b>	<b>_____</b>
2 Prior-year cash and cash equivalents	_____
<hr/>	
<b>3 Current-year cash and cash equivalents</b>	<b>_____</b>

**1 Statement of Cash Flows** - Items 1 to 4 are from the audited statement of cash flows for the hospital. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. The data reported here should match your auditor's Changes in Cash Flows.

**1a. Net cash provided (used) by operating activities and gains** - Report the net cash provided (used) by operating activities and gains as reported on the audited statement of cash flows. Any extraordinary gains or losses (e.g., when there is a bond defeasance) included in net income on the audited income statement should be excluded from Net Cash Provided (Used) by Operating Activities and Gains for this Historical Filing. If necessary, remove extraordinary effects from your audited statement's net cash provided (used) by operating activities and gains by adding back an extraordinary loss and subtracting an extraordinary gain.

**1b. Net cash provided (used) by investing activities** - Report the net cash provided (used) by investing activities as shown on the audited statement of cash flows. Cash inflows from investing activities include, among other items, proceeds from sales of physical and financial assets and capital contributions from affiliates. Cash outflows include, among other items, purchases of plant, property and equipment, cash investments in physical and financial assets, and capital contributions to affiliates.

**1c. Net cash provided (used) by financing activities** - Report net cash provided (used) by financing activities as shown on the audited statement of cash flows. Net cash provided (used) by financing activities includes, among other items, proceeds from the issuance of debt or sale of stock, payments made to reduce the principal of debt or capital lease obligations, repurchase of stock, and dividends paid.

**1d. Net increase (decrease in cash and cash equivalents)** - As reported on the audited statement of cash flows. It should be the sum of lines 1a through 1c, EPICS automatically calculates this number.

**2 Prior-year cash and cash equivalents** - As reported on the audited statement of cash flows.

**3 Current-year cash and cash equivalents** - As reported on the audited statement of cash flows. It should be the sum of lines 1d and 2 and should be the same as line 1a on the balance sheet.

**Items for information only-also included in items above**

4a Interest paid on long-term debt	_____
4b Principal paid on long-term debt	_____

**Items for information only-also included in items above -**

**4a Interest paid on long-term debt** - This is an information line only, as this expense should be included above in line 1a, Net Cash Provided (Used) by Operating Activities. Report interest on long-term debt that was paid during the report period. Include the interest portion of payments on capital leases.

**4b Principal paid on long-term debt** - This is an information line only, as these payments should be included above in line 1c Net Cash Provided (Used) by Financing Activities. Report actual cash payments of principal on long-term debt during the report period. Include the principal portion of payments on capital leases. Extraordinary gains or losses associated with payments of principal on long-term debt should not be included in this line. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the related principal paid attributable to this entity. Principal payments on intra-company debt and on loans from stockholders are not arms-length transactions and should not be reported here.

**Statistics: Beds/Patient Days**

**1. Bed/Patient Days:**

	Licensed Beds	Staffed Beds	Available Days	Patient Days	Discharge Days	Discharges	Short Stay Discharges
<b>a. Medical/Surgical</b>							
<b>b. Medical Rehabilitation</b>							
<b>c. Other</b>							
<b>- Other Description</b>							
<b>Total</b>							

**Units of Service** - For Partial Hospitalization, report days as the units of service. Partial hospitalization days should be converted to whole-day equivalents if a 'standard day' is used for billing purposes. For Outpatient, report visits as the units of service

**Licensed Beds** - Report the average number of beds during the report period by patient type. Compute this as an average of the number of licensed beds on the first day of the report period and the number of licensed beds on the last day of the report period.

**Staffed Beds** - Report the average number of beds during the report period by patient type. Compute this as an average of the number of staffed beds on the first day of the report period and the number of staffed beds on the last day of the report period. Staffed Beds is defined by the State Medical Facilities Plan as that portion of the licensed or approved beds that are immediately available to be occupied. Beds which are not available due to lack of staffing or renovation are excluded from this category.

**Available Days** - Determine the number of available bed days by calculating the number of days in the reporting period by the number of Licensed Beds in the patient type. In the case of a change in number of beds during the year, the date of the change will be factored into the calculation. Make use of the worksheet for more complex calculations that involve different

numbers of licensed beds over ranges of time.

**Staffed Bassinets** - Report the average number of bassinets during the report period by newborn type. Compute this as an average of the number of staffed bassinets on the first day of the report period and the number of staffed bassinets on the last day of the report period.

Staffed Bassinets are that portion of the CON approved bassinets that are immediately available to be occupied. Bassinets which are not available due to lack of staffing or renovation are excluded from this category.

**Patient Days** - Report the number of patient days of care provided during the report period by patient type. Exclude days in a nursing facility unit of the hospital, and exclude days in a regular (i.e., not intensive care) newborn nursery while the mother is still in the hospital. Total days by patient type should equal the sum of all patient days within the hospital during the report period. This should equal the census days.

**Discharge Days** - A summation of the TOTAL days of care given to each patient discharged during the report period. The discharge days for a particular patient may extend outside of the report period.

**Discharges** - Please include those discharged due to death or in a manner requiring a new admission to return. Transfers to other units within the facility are not discharges.

**a. Medical/Surgical** - Organized facilities and services (excluding those for newborns) available for the care and treatment of patients not requiring specialized services. Include gynecological activity here but not obstetrics. Include the acute-care activity of Swing Beds here. Include Telemetry. Include Progressive Care Units (PCU), any units which have been established to care for seriously ill or injured patients who do not require the continuous level of care available in an intensive care unit.

**h. Medical rehabilitation** - Organized facilities and services for regular use by inpatients who have been admitted or transferred for restoration of normal form and function after injury or illness. In the case of an ill or injured patient, the goal is restoration to self-sufficiency or to suitable gainful employment in the shortest possible time.

**k. Other** - Other services not listed.

<b>2. DSH Inpatient Days:</b>	
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**2. DSH Medicaid Inpatient Days** - Enter the total number of inpatient days that are reflected in the Medicaid DSH payments received during the fiscal year. Do not include any inpatient days for Medicare DSH payments. This data can be found in the Medicaid Cost Report (also called the DMAS DRG 796 Report). See Exhibit H-3, Part II, Line 2, Letter J (as in John).

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## Statistics: Other

### 1. Admissions and patient days (excl. newborn nursery) by payer:

Primary Payer	Admissions	Patient Days
<b>a. Medicare</b>		
<b>b. Medicaid</b>		
<b>c. Other government</b>		
<b>d. Commercial</b>		
<b>e. Other</b>		
<b>f. Total (all payers)</b>		

**1a. Medicare** - Report the activity for inpatients for which Medicare is the primary payer. Include the activity for patients with Medicare managed plans.

**1b. Medicaid** - Report the activity for inpatients for which Medicaid is the primary payer. Include Medicaid activity from managed Medicaid health plans.

**1c. Other government** - Report the activity for inpatients for whom, CHAMPUS and Tricare, SLH, Veterans Administration, or any other government program other than Medicare or Medicaid is the primary payer.

**1d. Commercial** - Report the activity for inpatients for whom a commercial insurance company or self-funded employer is the primary payer.

**1e. Other** - Report the activity for inpatients whose primary payer is not listed above including worker's compensation, self-pay, and uninsured.

<b>2. Total Discharges:</b>	<input type="text"/>
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**2. Total Discharges** - Report the number of patients actually discharged from the hospital. A newborn should be counted only if it is discharged after the mother has been discharged. This amount should equal the amount reported in the BED/Patient Days schedule on the line Total Hospital and Bassinets minus General Care Infant Stations.

**3. Full time equivalents:**

	On Payroll		Contracted	
	FTEs	Labor Expenses	FTEs	Labor Expenses
<b>a. Physicians</b>				
<b>b. Advanced Practice Providers (i.e. PAs, Nurse Practitioners &amp; CRNAs)</b>				
<b>c. Psychologists</b>				
<b>d. Registered Nurses</b>				
<b>e. LPNs</b>				
<b>f. Licensed Professional Counselors</b>				
<b>g. Certified Addiction Counselors</b>				
<b>h. Social Workers</b>				
<b>i. Nurse Aides and Patient Techs</b>				
<b>j. Other</b>				
<b>k. Total</b>				

**3a. Physicians** - Doctors of medicine (MD) or of osteopathy (DO) paid directly by the facility. Exclude courtesy and attending staff. Do not include any physicians more appropriately reported in other occupational categories such as facility administrators.

**3b. Advanced Practice Providers (i.e. PAs, Nurse Practitioners & CRNAs)** - Registered providers who have successfully completed a formal program of study designed to prepare registered nurses to provide primary health care through diagnosis, clinical judgment, and management abilities to restore, maintain and improve the health status of patients. These providers are jointly licensed by the Board of Nursing and Board of Medicine.

**3c. Psychologists** - Include licensed clinical psychologists and licensed psychologists (clinical) and all others holding at least a masters degree who may be working (in a residency program) under the supervision of a licensed clinical psychologist or licensed psychologist (clinical).

**3d. Registered Nurses** - Nurses who have graduated from approved schools of nursing who are currently registered by a

State. They are responsible for the nature and quality of all nursing care that patients or residents receive. Do not include any registered nurses more appropriately reported in other occupational categories such as facility administrators.

**3e. LPNs** - Nurses who have graduated from an approved school of practical (vocational) nursing who are currently licensed by the State and who work under the supervision of registered nurses and/or physicians.

**3f. Licensed Professional Counselors** - Include all licensed professional counselors (LPCs) and all others holding a masters degree in counselling who may be working under the supervision of LPC..

**3g. Certified Addiction Counselors** - Certified Addiction Counselors

**3h. Social Workers** - Include licensed clinical social workers (LCSWs) and all others holding a Masters of Social Work (MSW) degree.

**3i. Nurse Aides and Patient Techs** - Persons who, under the direct supervision of a registered/licensed nurse, assist the nursing staff by performing routine duties in caring for patients or residents. Include mental health workers in this category.

**3j. Other** - Include all other staff.

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**4. Full time equivalents by service:**

	Patient Care	Administrative/ Management	Other	Total
<b>a. Physicians</b>				
<b>b. Advanced Practice Providers (i.e. PAs, Nurse Practitioners &amp; CRNAs)</b>				
<b>c. Psychologists</b>				
<b>d. Registered Nurses</b>				
<b>e. LPNs</b>				
<b>f. Licensed Professional Counselors</b>				
<b>g. Certified Addiction Counselors</b>				
<b>h. Social Workers</b>				
<b>i. Nurse Aides and Patient Techs</b>				
<b>j. Other</b>				
<b>k. Total</b>				

**4a. Physicians** - Doctors of medicine (MD) or of osteopathy (DO) paid directly by the facility. Exclude courtesy and attending staff.

**4b. Advanced Practice Providers (i.e. Residents, PAs, Nurse Practitioners & CRNAs)** - Registered providers who have successfully completed a formal program of study designed to provide primary health care through diagnosis, clinical judgment, and management abilities to restore, maintain and improve the health status of patients. These providers are jointly licensed by the Board of Nursing and Board of Medicine.

**4c. Psychologists** - Include licensed clinical psychologists and licensed psychologists (clinical) and all others holding at least a masters degree who may be working (in a residency program) under the supervision of a licensed clinical psychologist or licensed psychologist (clinical).

**4d. Registered Nurses** - Nurses who have graduated from approved schools of nursing who are currently registered by a State. They are responsible for the nature and quality of all nursing care that patients or residents receive. Do not include any registered nurses more appropriately reported in other occupational categories such as facility administrators.

**4e. LPNs** - Nurses who have graduated from an approved school of practical (vocational) nursing who are currently licensed by the State and who work under the supervision of registered nurses and/or physicians.

**4f. Licensed Professional Counselors** - Include all licensed professional counselors (LPCs) and all others holding a masters degree in counselling who may be working under the supervision of LPC..

**4g. Certified Addiction Counselors** - Certified Addiction Counselors

**4h. Social Workers** - Include licensed clinical social workers (LCSWs) and all others holding a Masters of Social Work (MSW) degree.

**4i. Nurse Aides and Patient Techs** - Persons who, under the direct supervision of a registered/licensed nurse, assist the nursing staff by performing routine duties in caring for patients or residents. Include mental health workers in this category.

**4j. Other** - . Include all other staff.

<b>Total Number of Persons Employed at Year End:</b>	<input type="text"/>
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**Total Number of Persons Employed at Year End** - Report the total number of all full-time, part-time, and as needed employees as of the last day of the facility's fiscal year. Do not include contractors or 1099s.

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